

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

EDWARD T. KENNEDY,

Plaintiff,

v.

COMMISSIONER DEPARTMENT OF THE
TREASURY INTERNAL REVENUE
SERVICE, *et al.*,

Defendants.

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) Case No. 5:18-cv-00257-JFL
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**UNITED STATES' RESPONSE IN OPPOSITION TO
PLAINTIFF'S MOTION FOR PARTIAL SUMMARY JUDGMENT**

Plaintiff filed this suit seeking, among other things, damages for intentional infliction of emotional distress and damages for loss of reputation. (Dkt. No. 1). Plaintiff however, failed to demonstrate any waiver of sovereign immunity and as a result, the United States moved to dismiss for lack of subject matter jurisdiction. (Dkt. No. 5).

Nonetheless, Plaintiff has filed a Motion for Partial Summary Judgment arguing that he is entitled to judgment as a matter of law for his claim of intentional infliction of emotional distress and damages for harm to his ability to earn a living as a priest and tax accountant. (Dkt. No. 11). Because Plaintiff has failed to allege a waiver of sovereign immunity that would give this Court jurisdiction in the first place, the Court should not even reach the merits in this case to begin with.

Even if the Court does reach the merits, Plaintiff's Motion should be dismissed because Plaintiff fails to demonstrate that there is no genuine dispute as to any material fact, and that he is entitled to judgment as a matter of law. Consequently, Plaintiff's Motion should be denied.

WHEREFORE, the United States requests that the Court deny Plaintiff's Motion for Partial Summary Judgment.

Date: May 4, 2018

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

s/ Catriona M. Coppler
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CERTIFICATE OF SERVICE

I hereby certify that on May 4, 2018, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, and sent via first-class mail to the following:

EDWARD T. KENNEDY
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s/ Catriona M. Coppler
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